

KIRKPATRICK & LOCKHART
PRESTON GATES ELLIS LLP
David A. Murdoch, Esq. (PA I.D. No. 00239)
Henry W. Oliver Building
535 Smithfield Street
Pittsburgh, PA 15222
(412) 355-6500
(412) 355-6501 (fax)
and
Robert N. Michaelson, Esq. (RM 5312)
599 Lexington Avenue
New York, NY 10022-6030
(212) 536-3900
(212) 536-3901 (fax)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al.,	:	(Jointly Administered)
	:	
Debtors	:	
-----X		

**RESPONSE AND LIMITED OBJECTION OF WESCO DISTRIBUTION, INC. TO
DEBTORS' TWENTY-THIRD OMNIBUS OBJECTION**

WESCO Distribution, Inc ("WESCO"), by its undersigned attorneys, Kirkpatrick & Lockhart Preston Gates Ellis LLP, respectfully submits this response and limited objection ("Limited Objection") in support of the allowance of Proof of Claim No. 12223 against Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and in opposition to Debtor's Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books and Records, and (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is

Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Claims Objection") filed by the Debtors, stating as follows:

FACTUAL BACKGROUND

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (11 U.S.C. §§ 101 *et seq.*) in the United States Bankruptcy Court for the Southern District of New York.
2. Prior to the Petition Date, WESCO provided certain goods to the Debtors pursuant to various purchase orders.
3. On July 28, 2006, WESCO timely filed a proof of claim against Delphi Corporation in the amount of \$59,964.21 (the "WESCO Claim") representing amounts owing for prepetition goods delivered. The WESCO Claim is proof of claim number 12223. A copy of WESCO's proof of claim is attached hereto as Exhibit A.
4. On November 19, 2007, the Debtors filed their Claims Objection, and sought to modify and disallow part of the WESCO Claim on the alleged grounds that include, but according to Debtors are not limited to, the following: the claims subject to modification "(a) [do] not account for amounts that may have been paid or credited against such [claims] prior to the commencement of these cases, (b) may include postpetition liabilities, (c) [do] not account for amounts that may have been paid or credited against such [claims] following the commencement of these cases, (d) [were] docketed and filed against the wrong Debtor entity, and/or (e) [are] misclassified as a priority or secured claim." Claims Objection ¶43.
5. Debtors are seeking to reduce the WESCO Claim by \$31,135.46 from \$59,964.21 to \$28,828.75. Debtors have failed to (a) supply WESCO with adequate documentation, (b)

reconcile the amount of the proposed reduction, and (c) offer sufficient reasons for their attempt to reduce the WESCO Claim by \$31,135.46.

6. Based on discussions between Debtors and WESCO prior to filing this Limited Objection, Debtors identified the five invoices listed below as the basis for their objection to the WESCO Claim:

Invoice Number	Amount
774655	\$7,056.00
774675	\$6,797.45
801833	\$10,700.63
801897	\$3,608.12
889378	\$2,845.34

These five invoices total \$31,007.54. However, Debtors believe that the WESCO Claim should be reduced by \$31,135.46. Debtors have not accounted for the \$127.92 difference.

7. Debtors paid Invoice Number 889378 during the post-petition period. Therefore, WESCO does not object to a reduction of the WESCO Claim by \$2,845.34 from \$59,964.21 to a modified amount totaling \$57,118.87.

8. Invoice Numbers 774655 and 774675 relate to consignment materials shipped to Debtors during the prepetition period for use during August 2005 (the "August Materials"). Debtors were billed for the August Materials in September 2005.

9. Invoice Numbers 801883 and 801897 relate to consignment materials shipped to Debtors during the prepetition period for use during September 2005 (the "September Materials"). Debtors were billed for the September Materials in November 2005.

10. WESCO has not been paid for the August Materials or the September Materials.

**THE DEBTORS' CLAIM OBJECTION SHOULD BE OVERRULED
WITH RESPECT TO THE WESCO CLAIM**

11. Apart from the generic boilerplate language quoted in paragraph 4 above, the Claims Objection states no specific reason or reasons why the WESCO Claim should not be allowed. The WESCO Claim was executed and filed in accordance with the Federal Rules of Bankruptcy Procedure and, as such, constitutes "*prima facie* evidence of the validity and amount" of the WESCO Claim. Rule 3001(f) of the Fed. R. Bankr. Proc.

12. In objecting to the WESCO Claim, Debtors have the burden of proof to refute with adequate evidence allegations that are essential to the legal sufficiency of the WESCO Claim. *In re King*, 305 B.R. 152, 162 (Bankr. S.D.N.Y. 2004). Debtors' have provided no such evidence.

13. Because the Claim Objections falls short of the standard of proof required of a debtor or trustee, it should be overruled, and the WESCO Claim should be allowed in the amount of \$57,118.87.

REPLIES

Any reply to this response should be served on WESCO's undersigned counsel at their addresses set forth below.

WHEREFORE, WESCO respectfully requests that the Court enter an Order overruling the Debtors' Claim Objection insofar as it relates to the WESCO Claim, allowing the WESCO Claim in the amount of \$57,118.87, and grant such other and further relief as this Court deems just and proper.

Dated December 13, 2007

Respectfully submitted,

KIRKPATRICK & LOCKHART
PRESTON GATES ELLIS LLP

A handwritten signature in black ink, appearing to read "David A. Murdoch", written over a horizontal line.

David A. Murdoch
Pa I.D. # 00239
Henry W. Oliver Building
535 Smithfield Street
Pittsburgh, PA 15222

and

Robert N. Michaelson, Esq. (RM 5312)
599 Lexington Avenue
New York, NY 10022-6030
(212) 536-3900
(212) 536-3901 (fax)

Attorneys for WESCO Distribution, Inc.

EXHIBIT A

UNITED STATES BANKRUPTCY COURT Southern DISTRICT OF New York		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Wesco Distribution Inc <small>Name and address where notices should be sent:</small> Wesco Distribution Inc 225 W Station Square Dr Ste 700 Pittsburgh PA 15219 Telephone number:		<div style="text-align: center;"> Received 'AUG 05' 2006 Kurtzman Carson <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">COPY</div> </div>
Account or other number by which creditor identifies debtor: VARIOUS		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ if this claim <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
2. Date debt was incurred: 8/23/05		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed, \$: 59,964.21 <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of unsecured and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of this claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of this bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$4,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(): _____ <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/1/02. Pub. L. 105-2.</small>
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; width: 150px; margin: 0 auto;"> <div style="font-size: 1.5em; font-weight: bold; text-align: center;">RECEIVED</div> <div style="text-align: center;">AUG 05 2006</div> <div style="text-align: center; font-weight: bold;">CLAIMS PROCESSING CENTER USBC, SDNY</div> </div>
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 7/27/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): DAVID M. FURMAN David M. Furman 7/27/06 REG. FIN. SERV. MGR.	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481060410191914190020



No. 0137 P. 1

Dec. 12. 2007 4:38PM WESCO

**Proof of Claim Form
Invoice Listing Detail Summary**

Date	Inv#	Branch	Cust#	P.O.#	Balance
8/1/2005	448947	3270	61060		799.27
8/2/2005	449537	3270	61060		447.81
8/2/2005	448788	3270	61060		189.34
8/2/2005	451677	3270	61060		118.00
8/10/2005	451670	3270	61060		83.87
8/11/2005	448566	3270	61060		888.68
8/14/2005	458562	3270	61060		118.42
8/16/2005	458370	3270	61060		1,023.00
8/23/2005	446152	3270	61060		101.76
8/24/2005	456801	3270	61060		348.00
8/26/2005	457636	3270	61060		1,608.08
8/29/2005	457672	3270	61060		8.68
8/30/2005	458065	3270	61060		379.60
9/1/2005	480037	3270	61060		78.80
9/5/2005	463710	3270	61060		76.80
9/6/2005	461470	3270	61060		1,614.63
9/6/2005	461487	3270	61060		1,737.74
9/14/2005	463567	3270	61060		756.00
9/14/2005	463568	3270	61060		317.82
9/15/2005	463678	3270	61060		452.21
9/16/2005	461894	3270	61060		501.00
9/16/2005	461895	3270	61060		660.86
9/16/2005	464940	3270	61060		447.88
9/16/2005	463907	3270	61060		143.84
9/20/2005	464181	3270	61060		1,768.89
9/29/2005	466878	3270	61060		838.11
9/27/2005	465288	3270	61060		477.88
10/3/2005	461668	3270	61060		776.80
10/4/2005	461650	3270	61060		(786.00)
10/4/2005	470017	3270	61060		228.44
10/4/2005	470061	3270	61060		99.89
9/18/2005	689000	7623	65760		12.59
9/22/2005	722038	7623	65760		74.42
9/22/2005	717075	7623	65760		18.04
10/6/2005	789403	7623	65760		340.00
10/6/2005	804549	7623	65760		10.28
10/6/2005	804443	7623	65760		286.00
10/19/2005	809487	7623	65760		2.44
10/27/2005	810062	7623	65760		52.45
10/27/2005	81024	7623	65760		14.20
10/27/2005	81028	7623	65760		128.82
10/14/2005	84225	7623	65760		46.69
10/21/2005	94360	7623	65760		18,182.05

Total	\$ 89,984.21	Total POC
--------------	---------------------	------------------

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served upon the parties listed
below, by facsimile, on the 13th day of December, 2007:

Delphi Corporation
ATTN: General Counsel
5725 Delphi Drive
Troy, MI 48098
Tel: 248.813.2000
Fax: 248.813.2491

Skadden, Arps, Slate, Meagher & Flom LLP
ATTN: John Wm. Butler, Jr., Esquire
ATTN: John K. Lyons, Esquire
ATTN: Joseph N. Wharton, Esquire
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Tel: 312.407.0700
Fax: 312.407.0411



Kristen A. Serrao